

September 7, 2007

VIA ELECTRONIC MAIL

Mr. Christopher Cox  
Chairman  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

File Number: S7-12-07  
Proposed Rule: Electronic Filing and Simplification of Form D; Proposed Rule

Dear Chairman Cox:

EDGAR Online, Inc. (Nasdaq: EDGR) is a leading provider of interactive business and financial data on global companies to financial, corporate and advisory professionals. The company makes its information and a variety of analytical tools available via online subscriptions and licensing agreements. As a leading developer of XBRL and XML tagged data, EDGAR Online delivers a broad spectrum of data including SEC filings, fundamental data, institutional holdings, insider trades, IPO/SPO registrations, and access to global annual reports and conference call transcripts.

EDGAR Online, Inc. is a founding member of the XBRL International Consortium and appreciates the opportunity to comment on the Securities and Exchange Commission's (SEC) Proposed Rule: Electronic Filing and Simplification of Form D.

- We encourage the commission to mandate Form D to be filed in a web based electronic integrative information standard format.
- We recommend the use of XBRL (eXtensible Business Reporting Language) as the underlying technology language.
- We recommend that XBRL becomes a legal file format for submitting disclosure information to the EDGAR System.
- We recommend that XBRL be the language used in storing and distributing the information via the Internet, Web services and RSS or other direct feeds.
- We encourage further development of XBRL linked instructions for Form D enriching the generally understandable, sensible, and helpful instructions available to individuals and organizations completing the form.
- We support the commission's recommendation to make the "hardship" exemption unavailable for Form D filings.
- We support that XBRL should be mandated immediately with phased in introduction.

EDGAR Online, Inc appreciates the opportunity to comment on the commission's proposed rule to mandate Form D to file electronically with a recommendation that XBRL become the underlying technology platform.

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EDGAR Online is readily available to respond to any of these comments should the SEC require more information.

Very truly yours,

A handwritten signature in blue ink that reads "Greg Adams". The signature is written in a cursive style with a long horizontal flourish at the end.

Greg D. Adams